

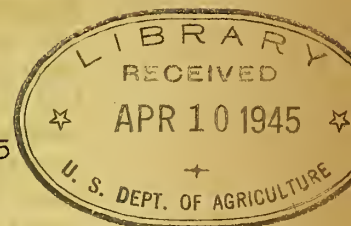
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UNITED STATES DEPARTMENT OF AGRICULTURE
Food Distribution Administration
Washington, D. C.

April 30, 1943



ADMINISTRATIVE SERVICES DIVISION MEMORANDUM NO. 25

TO: Branch and Division Chiefs and Regional Administrators

FROM: F. J. Hughes, Chief, Administrative Services Division

SUBJECT: Property

SECTION I - GENERAL

- A. The purpose of this Memorandum is to provide procedure for the maintenance of property records of nonexpendable property, and for handling related matters.
- B. The centralized records of nonexpendable property will be maintained by the Procurement Section of the Administrative Services Division for the branches and divisions in Washington, D. C., and the offices located at Beltsville, Maryland, and by the Regional Administrative Services Divisions for the field offices located within their respective regions. The records for those offices located outside of the continental United States will also be maintained by the Procurement Section, Administrative Services Division, except in the Hawaiian Islands which will be maintained by the Regional Administrative Services Division for the Pacific Region. The Procurement Section and the Regional Administrative Services Divisions will hereinafter be referred to as the Central Office whenever it is intended to indicate the one having appropriate jurisdiction.
- C. Paragraph 4211 of the Department Regulations provides that "Every employee of the Department will be held responsible for the proper use and protection of any Government property which may come into his custody or control in any manner whatsoever." The responsibility of employees who are accountable for property cannot be stressed too greatly. Many employees take too lightly their responsibility for the proper custody of property charged to them. Reports covering property damaged, lost, or stolen will receive careful consideration, and, in the case of evident negligence, the employee having immediate custody and/or accountable for the property may be held responsible and required to make payment for the current value thereof.

SECTION II - CLASSIFICATION OF PROPERTY

- A. Expendable Property. Expendable property comprises (a) supplies that are consumed by use, such as stationery, ink, and pencils; (b) supplies that are soon worn out by use, such as brushes and electric bulbs; (c) property which is subject to such hard wear or deterioration as to render its period of use relatively limited, such as hand tools, and pencil sharpening and stapling machines; and (d) all materials or parts used in construction or repair work, such as bricks, nails, lumber and machine parts.
- B. Nonexpendable Property. Nonexpendable property comprises property of a permanent character or of considerable value, such as furniture, instruments, machines, typewriters, and platinum.
- C. A classification list of the property generally possessed by the Administration is attached and made a part of this Memorandum. This list has been approved by the Department.

SECTION III - ACCOUNTABLE OFFICE

- A. Washington. Each branch and division and the Office of the Director will be considered as an accountable office.
- B. Field. Each field office and each branch and/or division of the Regional Office and the Office of the Regional Administrator will be considered as an accountable office.

SECTION IV - ACCOUNTABLE OFFICERS

- A. Washington. The Administrative Officers are accountable to the Procurement Section, Administrative Services Division, for all property within their respective branches and divisions.
- B. Field. The officer in charge of each field office is accountable to his Regional Administrative Services Division for all property in his office.
- C. The accountable officers will maintain such property records and keep copies of such property documents as indicated in this Memorandum.
- D. The Central Office will not maintain any personal charge records. The property will be charged directly to the Accountable Officer for the branch, division, or field office in which it is located. The accountable officer may, if he so desires, take and hold receipts from employees for such property as brief carrying cases, pocket type fountain pens, inspector's equipment, etc.
- E. Whenever an Accountable Officer leaves the Administration or is transferred to another position or office, he must see that an invoice is completed on Form AD-107 covering the transfer to his successor of the property for which he is accountable. The invoice should be executed in triplicate and forwarded promptly to his Central Office.

SECTION V - PROPERTY RECORD CARD

- A. An individual card, Form AD-106, will be prepared and maintained by the Central Office for each piece of nonexpendable property possessed or acquired by the Administration. The cards will be prepared in quadruplicate - one each for the numerical (blue), class (yellow), and accountable office (white) files maintained in the Central Office, and one of salmon color for the accountable officer. The cards will show the description of the article, original source, date of acquisition, cost, and the property number assigned.
- B. The salmon cards should be retained by the accountable officers so that they will have a complete record which is in accord at all times with the accountable office files kept in the Central Office. These cards are to be arranged alphabetically by description and numerically by property numbers within each class group of the same description. Whenever a piece of nonexpendable property is acquired either by purchase, construction, or transfer from without the Administration, a salmon colored copy of the card prepared in the Central Office will be furnished to the accountable office concerned and it should be inserted in its proper place.
- C. When nonexpendable property is transferred from one office to another office within the Administration, the office transferring the articles will remove the property cards for the articles concerned from its file and attach them to the invoice. A notation should be made on each card clearly indicating the date of transfer and to whom transferred. The receiving office should check the cards with the invoice to see if they agree. The property numbers on the articles transferred should also be checked to see if they agree with the numbers shown on the cards and invoice. The cards, if correct, should be placed in the proper place in the file of the receiving office.
- D. When nonexpendable property is lost, sold, traded in on the purchase of new equipment, transferred to another office outside of the Administration, or worn out and the accountable officer is relieved of responsibility, a proper notation should be made on the property cards. Such cards will be removed from the active files of the accountable officer and placed in the inactive (or dead) files. In no case are they to be forwarded to the Central Office.

SECTION VI - PROPERTY NUMBER

- A. A. property record number will be assigned to each piece of nonexpendable property, including serially numbered machines and typewriters, by the Central Office. The numbers will be affixed to the property by means of decalcomania transfers. All correspondence, reports, or other documents must bear specific reference to the property number. The importance of always citing the property number of any nonexpendable article on documents or in correspondence cannot be stressed too greatly, since the property number is the main source of identification. The description, nevertheless, is important and should also be given.

SECTION VII - DECALOMANIA TRANSFERS

- A. Each decalcomania transfer carries a property number followed with the suffix letters "FDA" and is specifically intended for a particular article. The transfer should be checked against the salmon card in order to ascertain that the number on both the transfer and the salmon card agree. The transfer or property number must be placed on the actual article covered by the salmon card.
- B. The decalcomania transfers are composed of layers of paint and lacquer and when damp are fragile and require careful handling. They are of the simple "slip-off" type.
- C. For the purpose of applying a transfer to an article, you should (1) fill a shallow container with water (preferable lukewarm) and place the transfer therein; (2) allow it to soak for several seconds until it slips free from the backing without resistance to a gentle push; (3) take container and transfer to article to be numbered; (4) see that the surface at the point of application is smooth and free of dirt, grease, or any other foreign substance; (5) pick up the transfer on its backing; and (6) place backing against the surface of the article with transfer facing forward, then gently slide transfer across the backing until a portion of it is resting against the surface to which it is to be applied. Continue to slip backing from under the transfer until clear, at the same time using the thumb or forefinger to press transfer down firmly but gently, and smooth it so that it adheres firmly to the surface without the slightest wrinkle. Finally, a protective covering can be formed over the transfer by simply rubbing the surface of the backing from which the transfer has been removed over the transfer while still moist. The transfer should then be allowed to dry for 24 hours.
- D. If a transfer is ruined in applying it to an article, you should promptly notify the Central Office and a duplicate transfer will be forwarded. (The Regional Administrative Services Divisions will make requests for duplicate transfers to the Procurement Section, Administrative Services Division.)

SECTION VIII - POSITION OF PROPERTY NUMBERS

- A. In order that the property may be physically checked without undue inconvenience, and to avoid unnecessary moving or shifting of furniture or equipment, it is essential that a uniform system be followed as to the location for placing numbers on the various types of furniture and equipment.
- B. The object, generally speaking, is to place the number in such a position that it can be readily seen when viewing the article from the front. The numbers should be centered accurately and uniformly so as to give a neat appearance. However, on equipment used in outside work, it would be desirable to place the number in some protected spot where it can be easily found. If it is impractical to affix a number to an article (such as to a lens, slide rule, etc.), the item will nevertheless be identified by the number on the property card.

SECTION IX - DEPARTMENT STANDARD PROPERTY FORMS

- A. The Department has adopted standard forms for use by the various bureaus and offices in connection with transactions relating to property. Sample copies, indicating how they should be prepared, are attached to this Memorandum.
- B. Form AD-107, Report of Transfer of Property. The procedure to be followed with regard to the preparation, execution, and distribution of this form will be as follows in the case of:
1. Transfers Between Accountable Officers Within the Regions or the Washington Office. The transferring officer will prepare and execute an original and three copies of the form, retain one copy, and forward the original and two copies to the receiving officer. Upon receipt of the property transferred, the receiving officer will receipt the three copies of the form and forward them to the Central Office. When the invoice has been numbered in the upper right-hand corner, the Central Office will retain the original and forward one copy to the transferring officer and one copy to the receiving officer.
 2. Transfers Between Regions and To or From Washington Office. When property has been authorized to be transferred by the Chief of a Regional Administrative Services Division from his region to another or to the Washington office, or by the Chief of the Procurement Section, Administrative Services Division, from the Washington office to a region, the transferring (or accountable) officer will prepare and execute an original and five copies of the form, retain one copy, and forward the original and four copies to his Central Office. The first Central Office will number the invoice in the upper right-hand corner, retain one copy, and forward the original and three copies to the second Central Office concerned. The latter Central Office will also number the invoice in the upper right-hand corner and forward all copies to the receiving officer who will sign the invoice upon receipt of the property, retain one copy, and forward the original and two copies to his Central Office. The original and one copy will be forwarded to the first Central Office which will retain the original and forward the copy to the transferring officer.
 3. Transfers to Other Bureaus and Offices of the Department. When property has been authorized by the Chief, Office of Plant and Operations, or the Chairman of a Department Area Equipment Committee to be transferred from this Administration to another Bureau or office of the Department, the transferring officer will prepare and execute an original and four copies of the form, and forward the original and three copies to the Central Office. The Central Office will number the invoice and forward the original and two copies to the receiving bureau or office with instructions to receipt the invoice upon delivery of the property and return the original and one copy. The original of the completed invoice will be retained by the Central Office and the signed copy forwarded to the transferring officer.

4. Transfers to Other Federal Departments and Independent Establishments. The transfer of property to other Federal departments and independent establishments will be handled in accordance with the procedure outlined in the preceding sub-paragraph. Such transfers may not be made except when authorized by the Washington, or a Regional office of the Procurement Division, Treasury Department.

C. Form AD-108, Report of Property Constructed. Upon completion of the construction of a piece of nonexpendable property by an employee within the Administration, the accountable officer will prepare and execute an original and two copies of the form, retain one copy, and forward the original and one copy to the Central Office. The Central Office will number the report, retain the original, and forward the copy with the property card and decalcomania transfer to the accountable officer. If another nonexpendable article was dismantled or used in the construction of the new piece of property, this fact should be reported on Form AD-112.

D. Form AD-109, Report of Surplus or Unserviceable Property. This form is for use of the field offices in reporting surplus serviceable or unserviceable property and a separate report will be required as follows in the case of:

1. Unserviceable Property. The accountable officer will prepare and execute an original and two copies of the form, retain one copy, and forward the original and remaining copy to the Central Office for issuance of instructions as to the disposal of the property reported. The Regional Board of Survey will indicate on both copies of the report the disposition to be made of the property. Retain the carbon copy, and return the original to the accountable officer for disposition of the unserviceable property. In order to avoid improper use of this form and to eliminate unnecessary paper work, unserviceable property is defined as follows:
 - a. Property which is broken, worn out, dismantled, or damaged and cannot be repaired economically or does not have any sales value.
 - b. Property which is worn out and no longer serviceable to the activity, but which has a sales value.

Form AD-112 mentioned below will be used in reporting the first class of unserviceable property and Form AD-109 the second class of unserviceable property.

2. Serviceable (or Surplus) Property. The accountable officer will prepare and execute an original and one copy of the form, retain the copy, and transmit the original to the Central Office for issuance of instructions as to the disposition of the serviceable property. Instructions for disposition will be given by the use of Form AD-110.

(Note: Until final instructions are issued by the department relative to the handling of surplus serviceable property, the field

offices will report such property to their Central Office. If the property is not required within the region, the Central Office will report it to the Area Agricultural Equipment Committee and forward a copy of the report to the Procurement Section, Administrative Services Division, Washington, D. C. Laboratory and scientific equipment reported surplus by field offices which is not required for use elsewhere in the region will be reported by the Central Office directly to the Procurement Section, Administrative Services Division, rather than to the Area Agricultural Equipment Committee.)

The branches and divisions in Washington will not report but transfer all surplus and unserviceable property to the Surplus Property Pool, which is under the custody of the Procurement Section, Administrative Services Division.

- E. Form AD-110, Authorization for Disposition of Serviceable Property. The Central Office will prepare and execute an original and one copy of the form, and will indicate the disposition to be made of the property, retain the copy and transmit the original to the accountable officer for action as indicated thereon. These authorizations will be issued as determination is made as to disposition of each article or group of articles reported as surplus. This will make it unnecessary to withhold issuance of authorization for disposition until it has been determined what disposition is to be made of all the articles included in one report (Form AD-109).
- F. Form AD-111, Report of Disposition of Property. This form will be used only when authorization (Form AD-109 for unserviceable property and Form AD-110 for serviceable property) has been given for the disposition of property by sale. When property has been sold accordingly, the Field Board of Survey will prepare and execute an original and two copies of the form, retain one copy, and forward the original and remaining copy, together with the proceeds, to the Central Office. That office will number the report and have the certificate showing the receipt of the proceeds executed by the Regional Finance and Accounts Office. The Central Office will retain the original and forward the copy to the accountable officer.
- G. Form AD-112, Report of Loss or Damage of Property. An original and two copies of this form will be prepared and executed by the accountable officer or when it is known, by the employee responsible for the property at the time of its loss or damage. In the latter case, the report will be initialed by the accountable officer. The accountable officer will retain one copy, and forward the original and remaining copy to the Central Office. The report will then be referred to the Board of Survey for determination as to whether the accountable officer or the employee concerned should be relieved of or held financially responsible for the property. If the accountable officer or employee is held financially responsible for the property, the Board of Survey will determine the current value of the property and forward both copies of the report to the Finance and Accounts Office for execution of the Fiscal Officer's Certificate and for notifying the General Accounting

Office, as required by law, of the action to be taken. The finance and Accounts Office will request payment of the amount determined to be due the Government and return the report to the Central Office. That office will number the report and return the copy to the accountable officer.

- H. Forms AD-113 and AD-113-A, Physical Inventory Report. These forms, which will be furnished by the Central Office around December 15 of each year, will be used in submitting an annual physical inventory report of all nonexpendable property on hand at the end of each calendar year or as of December 31. The accountable officer will prepare an original and two copies, execute Form Ad-113, retain one copy, and forward the original and remaining copy to the Central Office by not later than February 1 following the current inventory date. In preparing the report, the items should be listed numerically by property numbers and alphabetically by class or description, so as to simplify the auditing work. After adjustment of any discrepancies, the Central Office will approve the report and return the copy to the accountable officer.

SECTION X - BOARDS OF SURVEY

A. Field.

1. A Board of Survey to consist of the three senior members is established for each field office. Where an office is manned by less than three employees, the membership of the Board shall include an official in charge of another office, if any, located in the same city. In case of two or more other offices, this official shall be the one in charge of the nearest office. If it is not possible to constitute a Board of three members in this manner, the Board may consist of two members only.
2. It will be the responsibility of members of Boards of Survey to exercise independent judgment and not be influenced or coerced by the recommendations or suggestions of other Board members, fellow employees, or superior officers. Extreme care and caution should be taken by them in making recommendations for the disposition of Government-owned property because their actions are always subject to review after the case is closed. Any member of a Board of Survey dissenting from the recommendation of the other members should file a separate recommendation.
3. It will be the duty of Field Boards of Survey to (a) inspect unserviceable property or material; (b) recommend to the Regional Board of Survey disposition of all unserviceable property or materials; and (c) dispose of such property or materials in accordance with provisions of the authorizations of the Regional Board of Survey.
4. When making a recommendation for the disposition of unserviceable and worn-out property, the Board should determine whether the life of the item has been shortened by misuse and whether the item is of no value or whether it could be made available for further use at a justifiable cost. The following facts should

be taken into consideration:

- a. Consider the expense of reconditioning, storing and safety regulations, as compared to the replacement value.
- b. Consider whether the item should be salvaged, destroyed, sold as junk, or offered for sale as a condemned item from which some individual might derive further use.

B. Regional

1. A Board of Survey to consist of the Assistant to the Regional Administrator, the Chief of the Regional Administrative Services Division, and the Chief of the Procurement Section, Regional Administrative Services Division, is established for each Regional Office. The Chief of the Regional Administrative Services Division will serve as Chairman of the Board.
2. It will be the duty of Regional Boards of Survey to (a) inspect unserviceable property or materials located in offices within the immediate Regional Office set-up; (b) consider and determine disposition to be made of unserviceable property or materials covered by reports received from Field Boards of Survey; and (c) consider reports covering lost, stolen, or damaged property and approve or disapprove relief of responsibility by the accountable officer.
3. In reviewing reports covering property which has been stolen, lost, or damaged, the Regional Boards of Survey should--
 - a. Consider the circumstances surrounding the theft, loss, or damage, and demand full and adequate statement of particulars.
 - b. Determine whether the theft, loss, or damage was unavoidable or whether carelessness or negligence was involved.
 - c. Determine whether the accountable officer had taken proper steps within his organization to prevent such thefts, losses, or damages and whether a reasonable effort was made to recover the lost item.
 - d. If the employee is held financially responsible for the property, determine the depreciated value as of the date the theft, loss or damage occurred, taking into consideration the age, original cost or cost of replacement, and the value already received through use of the item.

C. Washington

1. A Board of Survey to consist of the Chief of the Procurement Section, the Head of the Property Utilization and Records Unit, Procurement Section, and the Administrative Officer of the

Administrative Services Division, is established in Washington. The Chief of the Procurement Section will serve as chairman of the Board.

2. It will be the duty of the Washington Board of Survey to (a) consider reports submitted by the accountable officers of the branches and divisions covering property stolen, lost, or damaged, and (b) recommend to the Chief of the Administrative Services Division, who will serve as reviewing and approving officer, whether or not the accountable officer should be relieved of financial responsibility.

A handwritten signature in dark ink, appearing to read "F. J. Hughes", is centered on the page.

Attachments

F-626

FOOD DISTRIBUTION ADMINISTRATION

(Bureau)

REPORT OF TRANSFER OF PROPERTY

From Grain Products Branch To Fruit and Vegetable Branch
Chicago, Illinois New York, New York

Quantity or property No.	Description of article	Cost or appraised value	Condition, remarks, etc.
1234-AMS	Chair, bentwood, without oak	\$2.50	Fair
2351-AMS	Chair, typewriter, posture type, metal, olive green finish	5.50	Good
9106-SMA	Desk, flat top, single, 60 x 34", oak	32.50	Excellent
4243-AMS	Typewriter, Underwood, No. 11-4367845	70.00	Fair

Shipped via _____ on Bill of Lading No. _____ Number of
 packages _____

Invoiced April 15, 1943 Received April 25, 1943
 (Date) (Date)

Name James D. Doe Name John H. Roe

Title Grain Supervisor Title Marketing Specialist

FISCAL OFFICER'S CERTIFICATE

I CERTIFY that the necessary entries have been made to adjust the accounting records.

(Date) _____

Fiscal Officer. _____

PROPERTY OFFICER'S CERTIFICATE

I CERTIFY that the necessary entries have been made to adjust the property records.

(Date) _____

[OVER]

Property Officer. _____

8-12422

REPORT OF TRANSFER OF PROPERTY—Continued

REPORT No.

Quantity or property No.	Description of article	Cost or appraised value	Condition, remarks, etc.

(When used as a continuation sheet, use this side only)

U. S. DEPARTMENT OF AGRICULTURE

FOOD DISTRIBUTION ADMINISTRATION

(Bureau)

REPORT OF SURPLUS OR UNSERVICEABLE PROPERTY

Cotton and Fiber Branch Galveston, Texas June 12, 1943
 (Unit) (Location) (Date)

Chief, Regional
 To Administrative Services Division, at Dallas, Texas

It is requested that instructions be issued as to the disposition of the property listed, which is surplus—unserviceable.*

Signature James Doe Title Senior Cotton Specialist

*Separate report must be rendered for each kind of property. Strike out word not applicable.

To _____, at _____
 Forwarded for approval and authorization to dispose of the unserviceable property as recommended.

Signature _____

Title _____

To _____, at _____
 You are hereby authorized to dispose of the property _____

("as recommended" or indicate disposition)

Signature _____ Title _____

QUANTITY OR PROPERTY NO.	DESCRIPTION, CONDITION, AND ESTIMATED VALUE	RECOMMENDATION
11468-AMS	Chair, typewriter, posture type, metal, olive green finish Good condition. Estimated value - \$4.00	
10689-AMS	Desk, flat top, double, 66 x 54", oak Fair condition. Estimated value - \$15.00	
10691-SMA	Desk, flat top, single, 60 x 34", oak Fair condition. Estimated value - \$10.00	

(OVER)

REPORT OF SURPLUS OR UNSERVICEABLE PROPERTY—Continued

QUANTITY OR PROPERTY NO.	DESCRIPTION, CONDITION, AND ESTIMATED VALUE	RECOMMENDATION

U. S. DEPARTMENT OF AGRICULTURE
FOOD DISTRIBUTION ADMINISTRATION

(Bureau)

AUTHORIZATION FOR DISPOSITION OF SERVICEABLE PROPERTY

Regional Administrative
Services Division

(Unit)

Dallas, Texas

(Location)

August 20, 1943

(Date)

To Cotton and Fiber Branch, at Galveston, Texas

It is directed that the property listed be disposed of as indicated.

Chief, Regional Administra-
tive Services Division

Signature John D. Doe Title _____

To _____, at _____

Forwarded for action as indicated.

Signature _____ Title _____

QUANTITY OR PROPERTY No.	ARTICLE	REPORT REFERENCE	AUTHORIZED DISPOSITION
11468-AMS	Chair, typewriter, posture type, metal olive green finish		Transfer to Division of Cereal Crops and Diseases, Bureau of Plant Industry, 506 Post- office Building, Galveston, Texas.
10689-AMS	Desk, flat top, double, 66 x 54", oak		
10691-AMS	Desk, flat top, single, 60 x 34", oak		

(OVER)

AUTHORIZATION FOR DISPOSITION OF SERVICEABLE PROPERTY—Continued

QUANTITY OR PROPERTY NO.	ARTICLE	REPORT REFERENCE	AUTHORIZED DISPOSITION

(When used as a continuation sheet, use this side only)

U. S. DEPARTMENT OF AGRICULTURE
FOOD DISTRIBUTION ADMINISTRATION
 (Bureau)

Report No. _____

REPORT OF DISPOSITION OF PROPERTY

Dairy and Poultry Branch Boston, Massachusetts March 21, 1943
 (Unit) (Location) (Date)

To Chief, Regional Administrative Services at Division New York, New York

Certification is hereby made that the property listed on the reverse side has been disposed of as authorized. The manner of disposition has been indicated in the "Disposition" column.

Signature John Doe

Title Marketing Specialist

STATEMENT OF SALE

Quantity or property No.	Article	*Sales slip No.	Name and address of buyer	Amount	
24314-AMS	Machine, computing, Monroe, No. LA-5-220- 196690	1285	J. D. Smith, Boston, Massachusetts	\$ 70	00
Amount of gross proceeds				70	00
Disbursements:					
NET AMOUNT				\$ 70	00

* Where numbered sales slips are used the numbers of the slips should be inserted and copies of the sales slips should be attached to the copy of this form transmitted to the Fiscal Officer.

FISCAL OFFICER'S CERTIFICATE

I CERTIFY that the sum of \$_____ has been received in payment for the property sold and has been transmitted for deposit by Schedule of Collections No. _____, dated _____
 I certify that the necessary entries have been made to adjust the accounting records.

(Date)

Fiscal Officer.

PROPERTY OFFICER'S CERTIFICATE

I CERTIFY that the necessary entries have been made to adjust the property records in accordance with the disposition made.

REPORT OF LOSS OR DAMAGE OF PROPERTY

REPORT No.

QUANTITY OR PROPERTY No.	DESCRIPTION OF ARTICLE	COST	ESTIMATED VALUE	EXPLANATION
11235-AMS	Chair, bentwood, without arms, oak	\$ 3.00	Nil	This chair was purchased in 1924 and it has been in continuous use at this office. The seat, which was of cane, is completely worn out and two of the legs are broken off.

U. S. DEPARTMENT OF AGRICULTURE

FOOD DISTRIBUTION ADMINISTRATION

(Bureau)

PHYSICAL INVENTORY REPORT FOR THE PERIOD ENDING December 31, 1943

Civilian Programs Branch

(Division)

Portland, Oregon

(Location)

(Unit)

I certify that I have made or caused to be made a physical inventory of all of the nonexpendableproperty at this office and I further certify that the articles listed on pages 1 toinclusive, were on hand at close of the business December 31, 1943

(Date)

John D. Smith

(Signature)

Marketing Specialist

(Title)

QUANTITY OR PROPERTY NO.	COMPLETE DESCRIPTION OF ARTICLE
61864-SMA	Automobile, passenger-carrying, 1941 Chevrolet coupe, Motor No. 3284368
61865-SMA	Cabinet, card index, 3 x 5", 4-drawer, oak
61866-SMA	" " " 5 x 8", 2-drawer, oak
61867-SMA	Case, brief carrying, lawyer type, brown
61869-SMA	Chair, bentwood, without arms, oak
61875-SMA	" revolving, with arms, oak
61878-SMA	" non-revolving, with arms, oak
61879-SMA	" " " without arms, oak
61880-SMA	" typist, posture type, metal, oak finish
61891-SMA	Costumer, metal, oak finish
61895-SMA	Desk, flat top, single, 60 x 34", oak
61896-SMA	Desk, typewriter, right pedestal, 60 x 34", metal, oak finish
61899-SMA	Envelope, leather, with zipper fastener, brown
61905-SMA	Fan, desk, electric, 16", Westinghouse, 110 volt, a.c., #1128343
61907-SMA	Holder, copy, Error-No.
61908-SMA	Mirror, office, 26 x 16", oak frame
61910-SMA	Screen, office, folding, 4-fold, oak
<u>SECTIONS, HORIZONTAL, 33" WIDE</u>	
61915-SMA	Base, 13", oak
61916-SMA	" 17", "
61917-SMA	" 25", "
61923-SMA	Bookcase, with glass door, 13 x 12-3/4", oak
61924-SMA	" " " " 13 x 14-3/4", "
61925-SMA	" " " " 13 x 16-3/4", "
61926-SMA	Card index, 5 x 8", 17", 6-drawer, oak
61927-SMA	Legal blank, 17", 9-drawer, oak
61929-SMA	Reducing board, 25" to 17" or 13", oak
61930-SMA	Storage, double height, 17", with glass doors, oak
61932-SMA	Top, 13", oak

ALBUQUERQUE
JAN 19 1964
ALBUQUERQUE
JAN 19 1964

U. S. DEPARTMENT OF AGRICULTURE

FOOD DISTRIBUTION ADMINISTRATION

(Bureau)

PHYSICAL INVENTORY REPORT—Continued

QUANTITY OR PROPERTY No.	COMPLETE DESCRIPTION OF ARTICLE
68541-SMA	Top, 17", oak
68542-SMA	Vertical cap, 25", 2-drawer, oak
68543-SMA	Vertical letter, 25", 2-drawer, oak
68544-SMA	" " 25", 2-drawer, oak
<u>SECTIONS, UPRIGHT</u>	
68549-SMA	Base (leg), 25", metal, oak finish
68550-SMA	" " 25", " " "
68551-SMA	End, 25", metal, oak finish
68552-SMA	" 25", " " "
68553-SMA	Vertical letter, 25", 4-drawer, metal, oak finish
69218-SMA	Stand, typewriter, tubular type, oak finish
68554-SMA	Table, office, 36 x 24", oak
71483-FDA	" " 72 x 34", metal, oak finish
68555-SMA	Typewriter, Underwood, No. 11-3987975
71621-FDA	" " No. 11-5236792
68556-SMA	Wardrobe, single, oak

14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100. 101. 102. 103. 104. 105. 106. 107. 108. 109. 110. 111. 112. 113. 114. 115. 116. 117. 118. 119. 120. 121. 122. 123. 124. 125. 126. 127. 128. 129. 130. 131. 132. 133. 134. 135. 136. 137. 138. 139. 140. 141. 142. 143. 144. 145. 146. 147. 148. 149. 150. 151. 152. 153. 154. 155. 156. 157. 158. 159. 160. 161. 162. 163. 164. 165. 166. 167. 168. 169. 170. 171. 172. 173. 174. 175. 176. 177. 178. 179. 180. 181. 182. 183. 184. 185. 186. 187. 188. 189. 190. 191. 192. 193. 194. 195. 196. 197. 198. 199. 200. 201. 202. 203. 204. 205. 206. 207. 208. 209. 210. 211. 212. 213. 214. 215. 216. 217. 218. 219. 220. 221. 222. 223. 224. 225. 226. 227. 228. 229. 230. 231. 232. 233. 234. 235. 236. 237. 238. 239. 240. 241. 242. 243. 244. 245. 246. 247. 248. 249. 250. 251. 252. 253. 254. 255. 256. 257. 258. 259. 260. 261. 262. 263. 264. 265. 266. 267. 268. 269. 270. 271. 272. 273. 274. 275. 276. 277. 278. 279. 280. 281. 282. 283. 284. 285. 286. 287. 288. 289. 290. 291. 292. 293. 294. 295. 296. 297. 298. 299. 300. 301. 302. 303. 304. 305. 306. 307. 308. 309. 310. 311. 312. 313. 314. 315. 316. 317. 318. 319. 320. 321. 322. 323. 324. 325. 326. 327. 328. 329. 330. 331. 332. 333. 334. 335. 336. 337. 338. 339. 340. 341. 342. 343. 344. 345. 346. 347. 348. 349. 350. 351. 352. 353. 354. 355. 356. 357. 358. 359. 360. 361. 362. 363. 364. 365. 366. 367. 368. 369. 370. 371. 372. 373. 374. 375. 376. 377. 378. 379. 380. 381. 382. 383. 384. 385. 386. 387. 388. 389. 390. 391. 392. 393. 394. 395. 396. 397. 398. 399. 400. 401. 402. 403. 404. 405. 406. 407. 408. 409. 410. 411. 412. 413. 414. 415. 416. 417. 418. 419. 420. 421. 422. 423. 424. 425. 426. 427. 428. 429. 430. 431. 432. 433. 434. 435. 436. 437. 438. 439. 440. 441. 442. 443. 444. 445. 446. 447. 448. 449. 450. 451. 452. 453. 454. 455. 456. 457. 458. 459. 460. 461. 462. 463. 464. 465. 466. 467. 468. 469. 470. 471. 472. 473. 474. 475. 476. 477. 478. 479. 480. 481. 482. 483. 484. 485. 486. 487. 488. 489. 490. 491. 492. 493. 494. 495. 496. 497. 498. 499. 500. 501. 502. 503. 504. 505. 506. 507. 508. 509. 510. 511. 512. 513. 514. 515. 516. 517. 518. 519. 520. 521. 522. 523. 524. 525. 526. 527. 528. 529. 530. 531. 532. 533. 534. 535. 536. 537. 538. 539. 540. 541. 542. 543. 544. 545. 546. 547. 548. 549. 550. 551. 552. 553. 554. 555. 556. 557. 558. 559. 560. 561. 562. 563. 564. 565. 566. 567. 568. 569. 570. 571. 572. 573. 574. 575. 576. 577. 578. 579. 580. 581. 582. 583. 584. 585. 586. 587. 588. 589. 590. 591. 592. 593. 594. 595. 596. 597. 598. 599. 600. 601. 602. 603. 604. 605. 606. 607. 608. 609. 610. 611. 612. 613. 614. 615. 616. 617. 618. 619. 620. 621. 622. 623. 624. 625. 626. 627. 628. 629. 630. 631. 632. 633. 634. 635. 636. 637. 638. 639. 640. 641. 642. 643. 644. 645. 646. 647. 648. 649. 650. 651. 652. 653. 654. 655. 656. 657. 658. 659. 660. 661. 662. 663. 664. 665. 666. 667. 668. 669. 670. 671. 672. 673. 674. 675. 676. 677. 678. 679. 680. 681. 682. 683. 684. 685. 686. 687. 688. 689. 690. 691. 692. 693. 694. 695. 696. 697. 698. 699. 700. 701. 702. 703. 704. 705. 706. 707. 708. 709. 710. 711. 712. 713. 714. 715. 716. 717. 718. 719. 720. 721. 722. 723. 724. 725. 726. 727. 728. 729. 730. 731. 732. 733. 734. 735. 736. 737. 738. 739. 740. 741. 742. 743. 744. 745. 746. 747. 748. 749. 750. 751. 752. 753. 754. 755. 756. 757. 758. 759. 760. 761. 762. 763. 764. 765. 766. 767. 768. 769. 770. 771. 772. 773. 774. 775. 776. 777. 778. 779. 780. 781. 782. 783. 784. 785. 786. 787. 788. 789. 790. 791. 792. 793. 794. 795. 796. 797. 798. 799. 800. 801. 802. 803. 804. 805. 806. 807. 808. 809. 810. 811. 812. 813. 814. 815. 816. 817. 818. 819. 820. 821. 822. 823. 824. 825. 826. 827. 828. 829. 830. 831. 832. 833. 834. 835. 836. 837. 838. 839. 840. 841. 842. 843. 844. 845. 846. 847. 848. 849.

NONEXPENDABLE PROPERTY

Ammeters
Analyzers:
 Color, motor-driven
 Cotton waste, motor-driven
Anemometers
Annunciators, box type, with station indicators
Anvils
Apparatus:
 Conditioning, air
 Cotton fiber drawing frame
 Cotton seed batch mixer
 Digesting
 Distilling
 Evenness control, yarn
 Extraction
 For comparing thermometers
 Numbering, yarn
 Projecting, fiber
 Testing, balance, Jelly
 Testing, yarn
 Washing, air
 Weight-per-bushel, grain
Aspirators, except glass
Assembly, temperature regulating
Attachments:
 Camera, including portrait
 Stencil indenograph
Automotive Equipment:
 Passenger-carrying
 Station wagon
Tractor:
 Crawler type
 Farm type
Truck
Auxiliaries, mercury tube
Backgrounds, photographic
Backs, multiplying
Badges, metal
Bags:
 Lail, messenger
 Travelling, hand
Balances:
 Analytical (glass enclosed)
 Dial spring
 Cotton waste
 Computing, MacKenzie
 Laboratory, general
 Torsion
Barrels, metal (except one time shipper)
Bases, for:
 Addressing machine cabinet
 Pressure meter
Bases (cont'd):
 Vertical cap or letter tray
 Transfer case, cap or letter size
Baskets, truck, mounted on casters
Baths:
 Paraffin
 Water, copper
Benches, work
Binders, visible index, card system
Bins, cotton, wooden, on wheels
Blinds, Venetian
Blowers
Boards, bulletin
Boilers, steam
Bookcases:
 Cabinet
 Revolving
Boots, rubber
Borers, cork
Bottles, thermos, metal
Boxes:
 Banker's note
 Jash
 Constant temperature
 Cotton holding
 Electric resistance
 Illuminating
 Litter
Brushes, air cleaning
Burners, blast
Cabinets:
 Addressing machine
 Bread fermentation
 Card index, filing, regular type
 Card index, for visible filing system
 Drawing table
 Filing, miscellaneous
 Grain type
 Laboratory
 Map and plan file, Cello-Clip
 Medicine and toilet
 Moisture tester
 Photographic, cotton
 Stationery (for desk tops)
 Stencil proofing
 Supply and storage
 Typewriter, soundproof
 Wall
Calculators, slide rule, Thatcher
Calipers, square
Cameras:
 Enlarging and reducing

Cameras (cont'd):
 Lucida
 Motion picture
 Photographic, film, plate, all sizes
Cans, self-closing for scrap film
Carpets
Carriers, luggage, automobile
Cars:
 Doffing and spinning
 Roving
Carts, flask carrying
Cases:
 Display, museum
 Herbarium
 Mail sorting
 Map, roller front
 Telescope
 Transfer storage, cap or letter size
 Wall, cupboard, etc.
Cases, carrying:
 Brief
 Camera
 Computing machine
 Cotton sorter
 Dictaphone record
 Lantern slide
 Peasometer
 Plate holder
 Film strip, projector
 Suit
Chairs:
 Bentwood
 Bentsteel
 Desk, revolving, with or without arms
 Folding, metal or wood
 Office, not-revolving, with or without arms
 Step-ladder
 Typewriter
Chambers, Darkfield
Chests, tool
Choppers:
 Food
 Meat
Cleaners:
 Vacuum
 Floor
 Photoplate
Clocks:
 Desk or mantel
 Photo-timing
 Time-recording
 Wall
Coats, rubber

Colorimeters
Comparators, color
Compensators:
 Calibrated tables
 Feathering machine
Compressors, air, portable
Comptometers, pocket, watch type
Condensers:
 Metal
 Microscope
Coolers, water:
 Bottle type, electric
 Inverted bottle type
 Stationary type
 Tank type
Costumers
Couches
Counters:
 Cotton yarn twist
 Office
 Revolution
 Suter pick and course
Cultivators, farm
Cupboards, stationery, steel
Cutters, small grain, hand
Desks:
 Accounting machine
 Bookkeeping
 Flat top, double
 Flat top, single
 Folding, drop center type
 Roll top
 Sectional
 Typewriter, drop center type
 Typewriter, pedestal type
Detectors, double sheet
Devices:
 Computing
 Cutting, for cross-sectioning fibers
 Measuring, loaf
 Scanning, color
 Testing, fiber
 Wrapping, cotton fiber, Chandler
Dies, for:
 Castings
 Cloth cutting
 Embossing
Distributors, mail (and check)
Driers, print, photo
Drills:
 Electric
 Grain
Drums, seamless, alkali, metal

Basels:
 Enlarging
 Folding
Electrodes, for moisture meter
Envelopes, leather, with zipper fastener
Eusopes
Eyepieces:
 Micrometer
 Microscope
Extinguishers, fire:
 Hand pump type
 Wall type
Extractors, juice
Fans, electric:
 Ceiling
 Desk or wall
 Exhaust
 Floor
Feeders, automatic, for mimeograph
Files, letter, steel box
Finders, camera range
Fixtures, display:
 Bases
 Holding frames
 Lings and panels
Floodlights
Frames:
 Copying, photo
 Display
 Printing, photo, motor-driven
 Retouching, photo
Funnels:
 Hopper
 Test weight
Furnaces, electric
Galvanometers
Gauges:
 Draft
 Fiber
 Micrometer, hydraulic
 Perforation, sieve ("Go" and "No Go" type)
 Pressure, hydraulic
 Slide, for measuring diameter of baskets
 Thickness, metal
 Vacuum
Generators:
 Electric
 For motion picture projector
Germinators, grain
Gins, cotton
Glasses:
 Engraving
 Glasses (cont'd):
 Reading
 Reducing
Graders, honey
Grinders:
 Hand
 Power
Heads, centrifuge
Harrows, disc
Heaters:
 Automobile
 Electric, laboratory
 Electric, room
 Gas
 Oil
Hoists, chain
Holders:
 Copy
 Cotton sorter comb
 Mail bag
 Telephone, extension type
 Wet plate
 Wrapping paper
Hones, cylinder finishing
Hoods, stone, cabinet
Hoppers, standard container
Humidifiers
Hygrographs
Hygrometers, recording
Illuminators
Illuminometers
Incubators:
 Fowl
 Grain sprouting
Indicators:
 Humidity
 Speed
 Temperature, balance type
Instruments:
 Drawing (sets)
 Lettering (sets)
 For measuring perforating force
 Milliamper measuring
Jaws:
 Bundle, cotton fiber, Chandler
 Multiple, Chandler
Ladders:
 Step
 Straight
Lamps:
 Blast
 Desk, electric (portable)
 Desk, gas
 Egg testing

Lamps (cont'd):

Laboratory, daylight
Microscope
Photo, darkroom
Photo, enlarging
Lathes, machine, motor-driven

Lenses:

Camera
Condensing
Copying
Lantern slide projector

Levels, Abney

Liners, section

Lockers, metal or wood

Locks, pad, serially numbered and
uniformly keyed

Looms, cotton, motor-driven

Machinery, wood working

Machines:

Adding
Addressing
Billing
Blue printing
Bookkeeping
Branding cheese
Carding, cotton
Centrifugal
Cleaning, grain
Cleaning, malt
Computing
Cutting, cloth
Cutting, fiber, cotton
Cutting, paper
Cutting, sample, tobacco
Developing, black and white line
Dictating, dictating unit
Dictating, record shaving unit
Dictating, transcribing unit
Drying, grain
Drying, hair, electric
Drying, wool
Duplicating
Elevating, portable
Embossing
Erasing, electric
Folding
Knotting, for yarn
Lint, waste finder
Loaf moulding
Milling (power drill)
Mixing, dough
Mixing, dough batch
Mixing, fiber

Machines (cont'd):

Mixing, laboratory
Motion picture projector
Multi-counter
Numbering, automatic
Opening, letter
Fastening, label
Pay roll
Pearling, barley
Perforating, foot power
Perforating, motor-driven
Printing, photo
Printing, photostat
Rolling, cotton
Scouring, rice
Scouring, wool
Sealing, envelope
Sewing, cotton
Sharpening and grinding, tool
Shelling, peanut
Shelling, rice
Sieving, rice
Sizing, seed
Tabulating, gang punch
Tabulating, key punch
Tabulating, key verifier
Tallying
Tape moistening, Counterboy
Textile, card, flat, revolving
Textile, drawing frame
Textile, reel
Textile, roving
Textile, slubber
Textile, spinning frame
Textile, twister
Washing, print, photo
Winding, cotton, on parallel tubes
Wire, stitching
Magazines, plate
Magnarules, pocket
Magnifiers:
Pocket
Tripod
Manometers
Markers, electric (electric pencils)
Masks, gas
Mattresses
Measures:
Map
Standard, dry (sets)
Meters:
Electric
Moisture, electric

Meters (cont'd):

Photo exposure
Petronomes
Micro-ammeters
Micrometers:
Caliper
Outside and inside
Slide
Microscopes
Microtomes
Mills:
Flour, experimental
Grinding
Microscopes
Mirrors, office
Models:
Cotton baling press, miniature
Elevator, grain
House
Moisteners, stencil, roller type
Motors, for (when not enclosed or part
of machine):
Adding machine
Addressing machine
Bookkeeping machine
Computing machine
Duplicating machine
Embossing machine
Folding machine
Letter opening machine
Miscellaneous purposes
Payroll machine
Sealing machine
Spring
Mowers, lawn
Nosepieces, microscope
Objectives, microscope
Oculars, microscope
Ohmmeters, precision
Outfits:
Arc lamp
Belt repairing
Dictograph
Duplicating, multistamp
Egg candling
Flat extraction
Flashlight, photographic
Hydrogen
Heat grading
Printing, for lettering and linework
Pyrography
Soldering (gas burning)
Welding, gas or electric

Ovens:

Drying, electric
Paraffin embedding
Vacuum
Water, steam
Pantographs
Pneumometers
Penetrometers
Pens, fountain, desk sets:
Parker
Sheaffer
Waterman
All others of similar value
Pens, fountain, pocket type
Percolators, electric
Photomicro-cameras
Pitchers, vacuum, metal
Planimeters
Platinum and all articles made thereof
Flows, farm
Polarizers
Potentiometers
Pots, glue, electric (and stove)
Pressers, cotton staple
Presses:
Baling, cotton
Cork
Dry mounting, photo
Embossing
Fruit
Hay
Hydraulic
Laboratory
Letter copying
Metal stamping
Plant
Seal, hand (lever type)
Pressuremeters, for dough fermentation
Printers, motion picture
Prisms, Hellege comparator
Projectors, film strip, portable
Pullers, gear
Pumps:
Centrifugal
Compressed air
Deep well
Mercury
Oil
Reciprocating
Spray, hand
Vacuum
Water, electric
Punches, cotton seed hull

Pyrometers

Racks:

Cant (shop made)
Kjeldahl flask
Posting
Sieve holding
Yarn

Radios

Reels, yarn

Refractometers

Reflectos, photographic

Refrigerators

Registers, tally

Regulators:

Hydrogen, metal
Thermo, electric
Water pressure

Retorts, copper

Riveters, foot-power

Rollers, Addressograph plate

Rugs

Rules:

Cotton staple
Slide

Safes, steel

Samplers, grain

Saws:

Circular, motor-driven
Gin, cotton, mechanical
Hack, power

Scales:

Computing
Cotton beam
Counter
Egg grading
Floor
Postal
Trip
Yarn

Scoopmeters

Screens:

Camera, Fola
Hall tone
Office, folding, wood frame

Document

Legal blank 6-drawer

Reducing board

Storage, single or double height

Top

Vertical letter or cap

SECTIONS, HORIZONTAL, STANDARD

33" WIDE

Base, 11", 13", 17", or 25"

Bill and bulletin

Bookcase, with or without glass doors,
13"

Bookshelf, roller, 25"

Box drawer:

17", 2-, 3-, 4-, 6-, or 9-drawer
25", 2- or 4-drawer

Card index:

3x5, 17", 5- or 15-drawer

3x5, 25", 5-drawer

4x6, 17", 4- or 8-drawer

5x8, 17", 3- or 6-drawer

5x8, 25", 6-drawer

3-3/8 x 3-9/16, 17", 6-drawer

Check file, 17", 3- or 6-drawer

Commercial report

Document file, 17"

File, arch, 17", 9-drawer

Flat letter, 17", 9-drawer

Legal blank 17", 9- or 18-drawer

Lap and plan, 17", 4-2" drawers

Lap and plan, 25", 4-2", 4-5/8"
or 9-5/8" drawers

Reducing ledge, 17" to 13"

Reducing ledge, 25" to 17" or 13"

Request stub

Sliding shelf, 11", 13", 17" or 25"

Storage cupboard:

Double height, 11", 13", 17" or 25"

Single height, 17"

Top, 11", 13", 17", or 25"

Vertical cap, 17", or 25", 2-drawer

Vertical letter, 17" or 25", 2-drawer

SECTIONS, HORIZONTAL, STANDARD,

16-1/2" WIDE

Base

Box drawer, 3 drawers high and arch file

Card index:

3x5, 2- or 6-drawer

4x6, 2- or 4-drawer

5x8, 2-drawer and document file

SECTIONS, HORIZONTAL, NOT STANDARD

Base

Bill and bulletin

Bookcase

Box drawer and arch letter file

Bookshelf, roller

Card index

Commercial report

SECTIONS, HORIZONTAL, NOT STANDARD
CONT'D

Document file
Flat letter
Legal blank
Map and plan
Negative filing
Reducing ledge
Sliding shelf
Storage cupboard
Top
Vertical cap
Vertical letter

SECTIONS, UPRIGHT, STANDARD, 25" DEPTH

Base, leg (in pairs)
Bill or invoice
Bookshelf, roller
Card index
Check file
Cupboard
Document file
End (in pairs)
Transportation request
Vertical cap
Vertical letter
Vertical sheet
Wardrobe

SECTIONS, UPRIGHT, NOT STANDARD

Base, (in pairs)
Box drawer
Card index
Cupboard
End (in pairs)
Legal blank
Mixed (inter-inter), in upright shell
Negative filing
Vertical cap
Vertical letter
Vertical sheet

SECTIONS, FOR STEEL SAFE

Box drawer
Card index
Check file
Document
Legal blank
Lock box

SECTIONS, FOR STEEL SAFE (CONT'D):

Map and plan
Shelf
Sliding shelf
Storage
Vertical cap
Vertical letter

Settees
Sharpeners, tool
Shellers, corn
Shutters, camera
Sieves, testing
Sifters, laboratory
Sinks

Smokaders
Sorters:

Cotton
Jool

Sprayers:

Compressed air
Paint
Tobacco

Stages, mechanical, for microscope
Stamps, time-dating, with clock
Stands:

Adding machine
Addressing machine
Bookkeeping machine
Chart, metal
Computing machine
Dictionary
Duplicating machine
Embossing machine
Laboratory
Lense

Microscope
Miscellaneous, wood
Photographic, reflecting floodlight
Sealing machine
Studio camera
Typewriter
Umbrella

Stereopticons, portable
Sterilizers, steam
Stock and die sets
Stock and tap sets
Stools:
Not-revolving
Revolving
Stoves

Straighteners, print, electric

Stretchers, muslin mounting

Systematizers, desk

Tables:

Adjustable, print stacking

Comptometer pit

Drawing

Kardex

Laboratory

Miscellaneous, kitchen and shop made

Office

Telegrapher's

Telephone

Tachometers

Tachoscopes

Tanks:

Air

Alberene stone

Copper, for holding acid

Galvanized iron, for holding acid

Filter

Lead lined

Oil

Scouring, wool, metal

Water, storage, large

Tapes, measuring, steel (50 feet or over)

Telefiers

Testers:

Moisture

Roving, automatic

Textilsopes

Thermographs

Thermometers, deep bin, grain

Thermometers, recording

Tintometers

Tops, tripod, tilting

Torches:

Blow, gas

Soldering

Transformers:

Adjustable, with ameter

Electric

Trays:

Card index, 5x8 or larger, with cover

Desk, compartment, specially constructed

For models

Mail, on wheels

Sorting, for tabulating machines

Vertical filing, with hinged cover

Triers:

Butter

Cheese

Triers (cont'd):

Grain

Trimmers, paper

Tripods, camera

Trucks:

Dollie

Library

Warehouse

Trunks, including automobile

Turbidimeters

Typesetters, multigraph

Typewriters

Units, barley malting

Viscosimeters

Vises, carpenter's and machinist's

Visible index equipment:

Bases

Desk and book panel units

Voltmeters

Wagons, farm

Wardrobes

Watches:

Pocket

Stop

Weights:

Laboratory scale (sets)

Testing (sets)

Wheelbarrows, hand type

Whirlers, rotaprint

Wringers, squeegee, photo print drying

EXPENDABLE PROPERTY

Adapters, camera, film pack

Albums

Alcohol

Alloys

Anti-freeze compound

Apparatus:

Chemical, glass and porcelain

Color comparing

Laboratory, glass and porcelain

Aprons, work, cloth

Asbestos

Aspirators, glass

Atomizers, glass

Augers:

Carpenter

Cotton

Awls

Awnings

Axes:

Hand

Ice

Backs, lanternslide

Bags:

Burlap

Canvas

Cotton

Grain

Paper

Balances:

Spring

Steel yard, pan

Balls, moth

Bandages, hospital

Bands, rubber

Barrels:

Metal, one-time shipper

Wood

Bars, Pinch

Bases, telephone, rubber

Basins:

Enameled

Granite

Porcelain

Stone

Tin

Baskets:

Clothes

Desk, wire or wood

Shipping

Test tube, wire

Warehouse

Waste

Wicker

Batteries:

Dry

Batteries (cont'd):

Storage

Wet

Beakers, "Pyrex Glass"

Beans

Beeswax

Bellows, hand

Belts, machine:

Leather

Rubber

Bevels

Binders:

Accounting office, tong, large

Flat tong, cloth or leather bound

Lock post, cloth bound

Loose leaf

Prong file

Ring, cloth or leather bound

Solid post, cloth or leather bound

Springback:

Bits:

Auger

Drill

Expansion

Plane

Screwdriver

Blades:

Awl

Combination square

Fan

Razor

Saw, circular, solid tooth

Saw, hack

Blanks, key

Blocks and pulleys

Blocks:

Film splicing, wooden

V

BlotTERS

Board:

Beaver

Binder's

Bristol

Ceiling

Composition

Corrugated

Illustrating

Manila

Mounting

Press

Straw

Upson

Boards:

Bread

Clip

Boards (cont'd):

Copying, photo, wooden
Cutting, matte
File
Skid

Bobbins, for textile machinery

Bolts

Bon Ami

Books:

Blank
Diaries
Index
Journal
Ledger
Letter copying
Manifold
Map
Memorandum
Record
Scrap
Stenographer's note

Bottles, glass:

Laboratory
Prescription
Thermos
Water cooler

Bottoms, chair

Cane

Wood

Bowls, mixing

Boxes:

Battery
Card assorting
Conduit, electric
Desk, for letters
File, pasteboard
Hay
Lantern-slide
Lens
Mailing and shipping
Metal, for photostat machine
Pasteboard
Photo fixing, developing, washing, etc.
Pill
Powder
Shipping, specially constructed
Sugar container, metal can with cover
Switch
Tin
Wood

Braces, bit and ratchet, carpenter's

Brackets:

Folding shelf
Metal
Wood

Brads

Brass, bars and sheets

Brick:

Building
Fire

Bronze, bars and sheets

Brooms:

Floor
Push
Scrub
Whisk

Brushes:

Artist's
Blackboard
Bottle
Clean, closet
Counter
Draftsman's
Dust
Glue
Machinist's
Marking
Mimeograph
Mucilage
Painter's
Paste
Photographic
Radiator
Scrub
Stencil
Sweeps, floor and wall
Test tube
Typewriter
Wall

Buckets or pails:

Canvas
Enameled
Galvanized iron
Paint

Buckles

Bulbs, electric

Bumpers, rubber

Burettes, glass

Burlap

Burners, gas, for fixtures

Butter

Buttons:

Clothing
Push, electric
Upholstering

Buzzers, electric

Cabinets, paper towel

Cages, wire, photo finishing

Calendars:

Desk

Calendars (cont'd):

Wall

Calipers, machinist's
inside and outside

Candles

Cane, chair

Canned foods

Cans:

Ash

Garbage

Milk

Oil, machine and typewriter

Safety

Tin

Canteens or water bags

Canvas

Carbides

Carboys

Cards, paper and metal

Carriers, centrifuge

Cases, carrying:

Chart

Vial pocket

Viscosimeter

Casters

Castings

Catches

Cells, battery

Celluloid

Cement

Chains, automobile, non-skid:

Basin

Sash

Transom

Weight

Chalk, blackboard

Charcoal

Charts, unframed

Cheesecloth

Chemicals

Chisels:

Carpenter's

Gold

Clamps

Clay

Cleavers

Cleaning fluid, typewriter

Clips, paper

Cloth

Cloths, focusing

Coal

Coats, laboratory

Colors, oil or water

Combs:

Carding

Combs (cont'd):

Toilet

Compasses:

Carpenter's

Direction, pocket type

Drawing pen

Drawing pen and pencil

Drawing pencil

Condensers, laboratory, glass

Conduits

Cones, pin

Connectors

Containers, soap

Copper, bars and sheets

Cord:

Electric

Picture

Sash

Wrapping

Cork

Corks

Corkscrews

Cornmeal

Cornstarch

Cots, finger

Cotton

Countersinks

Couplings:

Elbow

Hose

Round, belt lacing

Covers:

Adding machine

Computing machine

Desk

Paper

Pressboard

Storm (tarpaulin)

Tire, cloth or fabric

Typewriter

Crates, shipping

Crayons

Cream

Crocks

Crucibles, except platinum

Cups:

Glass

Ink

Laboratory

Measuring

Metal

Paste

Sponge

Cups and saucers, china

Curtains

Curves, draftsman's, not in sets

Cushions:

Chair, rubber

Chair, leather

Fin

Typewriter

Cuspidors

Cutters:

Band, cotton bale

Bolt

Brush

Glass

Paper disk

Paper washer

Pencil sharpening

Pipe

Photo mask

Rivet, metal

Section

Steel

Washer

Wire

Cylinders, glass

Decalcomania transfers

Defrosters, automobile

Dermax for mimeograph

Dessicators, other than metal

Devices:

Fiber holding

Oil measuring, cylindrical

Dies:

Steel, marking, sets

Stenciling

Dippers

Discs

Dishes, dining

Disinfectants

Dividers:

Carpenter's

Draftsman's plain

Draftsman's proportional

Machinist's

Paper

Dogs, lathe

Doors, screen

Dressers, emery wheel

Drills:

Carpenter's

Machinist's

Twist

Droppers, medicine

Drugs

Drums:

Iron, one-time shipper

Drums (cont'd):

Seamless, alkali, metal

Dusters, feather

Electroplates and electrotypes

Emery:

Cloth

Paper

Ends, book, light metal

Envelopes, paper

Eradicators, ink, liquid

Erasers:

Rubber

Steel

Etching sets, for photographic work

Etchings, zinc

Excelsior

Eyelets

Eyes, screw:

Brass

Steel

Fasteners:

Binders,acco press

Staple

Faucets

Felt

Fertilizers

Figures, paper or metal

Files:

Card, pocket

Metal

Pasteboard, for letters

Fillers:

Binder, ring

Bottle

Films:

Motion picture

Photographic

Filters, camera (except cemented in glass, mounted)

Fittings:

Conduit, electrical

Drainage

Hose

Pipe

Flags

Flanges

Flannel

Flashlights

Flasks, copper, distillation and moisture

Flour

Folders, vertical file

Forceps, cotton staple, grain

Forks:

Hay, hand

Forks (cont'd):

Table

Forms, blank

Frames:

Addressograph plate

Chart

Picture

Fruits, all kinds

Funnels

Fuses

Gaskets:

Asbestos

Rubber

Gasoline

Gauges:

Center, screw, pitch and wire

Depth

Machinist's

Sieve perforation straight point type

Sizing, for beans and peas

Sizing, for fruits

Skin and blemish

Gauze

Gears

Gingham

Glass

Glassware

Gloves, rubber

Glue

Graduates, glass

Grains, all kinds

Grease

Griddles, soapstone

Groceries

Guides, lettering

Gum

Guns, hand:

Alumite

Grease

Insect powder

Oil spray

Handles:

Auger

Ax

File

Hammer

Hatchet

Mop

Saw

Wooden, miscellaneous

Hammers:

Carpenter's

Machinist's

Sledge

Hangers:

Coat, wire or wood

Picture

Shaft, metal

Hasps

Hatchets, carpenter's

Hinges

Hods, coal

Holders:

Blotter, hand

Burette

Camera lens

Card

Crucible

Door

File

Film

Label

Lamp

Name index, telephone

Mop

Pencil

Pipette

Plate, camera

Rubber stamp

Soap, liquid

Toilet paper

Tool

Towel

Twine

Hones, desk

Hooks:

Awning

Clothing

Picture, molding

Hose, water

Ice

Indexes, loose leaf

Ink

Inkstands, self-closing (sets with bases)

Inkballs

Insecticides

Instruments:

Dissecting (sets)

Fruit testing

Hybridizing

Insulators

Iron, bars and sheets

Irons:

Flat

Soldering

Tire

Jars:

Glass

Jars (cont'd):

Stone

Jugs

Kalsomine

Kegs, metal or wood

Keys:

Locksmith's

Typewriter, cushion

Kettles, bread sponge, metal

Kits, first aid

Knives

Knobs

Labels, gummed

Lacing, belt

Ladles, lead melting

Lamps, alcohol

Latches, thumb

Lath

Lead, bars and sheets

Leads, pencil

Leather

Letters:

Celluloid

Metal

Paper, gummed

Levels:

Carpenter's

Machinist's

Lifters, tack

Lime

Linen

Linoleum (unlaid)

Locks, except padlocks

Lining, carpet

Lubricants

Lumber

Lye

Machines, hand:

Paper fastening

Pencil sharpening

Perforating

Magazines, cut film

Mallets

Maps:

Pocket

Wall, framed or unframed

Weather, paper

Markers:

Object

Sign

Matches

Mats:

Chair

Cuspidor, rubber

Mats (cont'd):

Lantern slide

Medicines

Meters, addressograph plate, counter,
wheel shape, hand operated

Micrometers, glass slide

Milk

Mirrors, reflecting

Models, fruits and vegetables

Moisteners, envelope, brush or roller type

Molding

Mops, floor

Mortars, laboratory

Mucilage

Nails

Napkins:

Linen

Paper

Needles:

Dissecting

Sewing

Newspapers

Nipples:

Plumbing

Rubber

Nippers

Nuts

Oil

Oilcloth

Oilers

Oilstones, mounted or unmounted

Ommimeters

Openers:

Box and crate

Can:

Hand

Mechanically operated

Envelope

Outfits, vulcanizing, hand

Pads:

Blotter

Calendar

Chair, felt

Desk

Felt, for numbering machine

Ink

Rubber stamp

Typewriter

Writing

Paints

Fans:

Filter

Flash carrying

Paper:

Adding machine
Asbestos
Billing machine
Blue print
Bond
Cap
Carbon
Cover
Cross-section
Drawing
Duplicating machine
Filter
Gummed
Impression
Ledger
Letter
Manila
Manifold
Map
Onionskin
Paraffin
Photographic
Photostat
Printing
Roofing
Sand
Scratch
Stencil
Tabulating
Tissue
Toilet
Tracing
Typewriter
Wax
Wrapping
Writing
Paraffin
Passes, street car
Paste
Pencils:
Artist's
Bow
Carpenter's
Colored
Drawing
For writing on glass
Indelible
Office
Railroad, drafting instrument, double
point
Writing
Penholders
Penpoints
Penracks

Pens:

Bow
Contour curve
Dotting
Drawing or ruling
Fountain, desk sets:
Fount-O-Ink
Dip-A-Day
Esterbrook
Lettering
Railroad
Ruling, fountain
Periodicals, unbound
Photographs, unframed
Picks, ice
Pictures, framed or unframed
Pinchers
Fins:
Map
Office
Safety
Escutcheon
Pipe
Pipettes
Pitch
Pitchers:
China
Enameled
Glass
Granite
Porcelain
Stone
Tin
Planes, carpenter's
Platforms, photographer's adjustable
Plates:
Addressograph
Dinner
Electrotype
Floor and ceiling
Lantern slide
Multilith
Photographic
Stereotype
Pliers
Plugs, all kinds
Pointers, pencil
Poles, window
Policeman, rubber
Polish
Posts, metal, for desk trays
Pots, fire, plumber's
Powder, for insect
Preservers, negative paper
Presses, small pocket, lead seal

Prickers, drawing
Prisms, photostat
Protectoid
Protectors:
 Desk, aluminum
 Pencil point
Protractors, draftsman's
Fullers:
 Nail
 Wire
Pulleys:
 Awning
 Large, for power shaft
 Sash
 Shade
 Step, machine
Pulls, for filing drawers
Pumps, filter
Punches:
 Carpenter's
 Leather
 Machinist's
 Rivet
 Spring center
Racks:
 Condenser
 Developing, photo
 Dictaphone records
 Mounting, pan holding
 Negative, photo
 Rubber stamp, revolving type
 Tray holder
Rags
Rakes:
 Garden, hand
 Hay, hand
Railings, wood
Receptacles:
 Lucilage
 Waste paper
Reels, developing
Regulators, gas, other than metal
Reinforcements, eyelet
Respirators, dust, other than metal
Rests, foot, wood
Ribbons:
 For labor-saving devices
 Silk
 Typewriter
Rings:
 Binder
 Key
Rivets
Rods:
 Brass
Rods (cont'd):
 Copper
 Glass
 Iron
 Steel
Rollers:
 Felt
 Lithographer's
 Print, photo
 Window shade
Rolls, gelatin for duplicator
Ropes
Rosin
Rubber
Rules and rulers:
 Adjustable curve
 Caliper
 Cardboard, scales
 Folding, metal or wood
 Hook
 Metric
 Office
 Parallel, drawing
 Steel
Saccharometers (mostly glass)
Sacks:
 Cloth
 Rubber, fountain pen
Sand
Sateen
Saucers, dining
Saucepans, cast aluminum
Sawdust
Saws:
 Carpenter's hand
 Crosscut
 Hack (frames) hand
 Jeweler's
 Pruning
Scales:
 Arbitrator
 Draftsman's, boxwood, flat and triangular
Scalpels, dissecting
Scrapers:
 Box
 Stencil
Screens, grain cleaning machine
Screwdrivers, automatic
Screws:
 Metal
 Wood
Scribers, steel
Sealers, envelope, small, hand
 (not sealing machines)

Seals, car
Seeds
Shades:
 Electric light
 Eye
 Lamp
 Window
Shafting
Shakers, glass and porcelain
Sharpeners, cork borer
Shears:
 Hedge
 Office
 Safety
Sheeting:
 Cotton
 Rubber
Shellac
Shelves or shelving, wood
Shields, eraser
Shovels, hand
Sieves, grain, metal
Signals, index
Signs, office
Skollysolve
Skins, chamois
Slabs, lithographer's, stone
Sledges
Sleeves, connector:
 Copper
 Rubber
Slugs
Snaps, chain
Snips, tinners
Spatulas
Soap
Solder
Spigots, wood and metal
Spikes
Spittoons
Sponges
Spools
Spoons:
 Laboratory
 Table
Sprayers, hand, insect
Springs:
 Brass
 Door
 Fan
 Steel
Squares:
 Carpenter's steel
 Combination

Squares (cont'd):
 "TH"
Squeezers, glass
Squeezes
Stamps:
 Alphabetical and numerical sets
 Dating, rubber
 Hand, rubber
 Numbering, rubber
 Postage
Stands:
 Calendar
 Filter
 Funnel
 Magnifier holder
 Negative holding
 Retort
Staples, for paper fastening machines
Steel, bars and sheets
Stencils, paper
Sticks:
 Measuring
 Window
Stoppers:
 Basin with plug
 Cork
 Rubber
Straightedges, steel, not over 24"
Strainers
Straps
Stretchers, plate, aluminum
Styli, all kinds
Suits, white duck
Supports:
 Barrel
 Book
 Laboratory
 Tray, desk
Switches, electric
Tablets, writing
Tabs, index
Tackers, screen
Tacks
Tags:
 Index
 Key
 Merchandise
 Shipping
Tallow
Tape
Tapes, measuring
 Linen
 Steel (if less than 50 feet)
Tar

Terminals, cable
Thermometer, temperature, ordinary
type
Thimbles
Thread
Tile
Tin
Tires, automobile
Tissues, dry mounting
Tokens, street car
Tongs:
Crucible, except platinum tipped
Ice
Towels
Traps:
Mouse
Rat
Trays:
Ash
Card index, 3x5 and 4x6
Card index, for sectional desk
Color matching
Cotton samples, wood
Desk, wire or wood
Developing, photographic
Display (wool exhibit)
Hard rubber
Laboratory, glass and porcelain
Mail, extra large
Pasteboard
Pen or pin
Porcelain
Shipping
Triangles, draftsman's
Triers:
Flour (spatula type)
Peanut
Trimmers, swivel point
Tripods, laboratory
Troughs, print developing
Tubes:
Burette
Centrifuge
Mailing
Medicine
Pasteboard
Radio
Test
Thistle
Tin
Tire, automobile
Tubing:
Glass
Metal
Rubber

Tubs, wash
Tumblers, glass
Turnbuckles
Tweezers
Twine
Type:
Metal
Rubber
Unions, plumber's
Valves:
Air, for radiators
Plumbing
Varnish
Wats, lead
Vegetables, all kinds
Velvet
Ventilators, glass, window
Vials, glass
Visible index equipment:
Wings and panels
Vulcanizers, hand
Washers
Waste, cotton
Wax
Wedges, wood
Weights:
Paper, glass or metal
Sash
Spline drafting
Wheels, cutting, for pencil sharpener
Whetstones
Wicks
Wire, all kinds
Wood
Wrenches
Wringers, mop
Yeast
Zinc, bars and sheets

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FIAR FOOD ADMINISTRATION
Food Distribution Administration
Washington 25, D.C.



October 29, 1945

ADMINISTRATIVE SERVICES DIVISION MEMORANDUM NO. 25
Supplement 1

TO: Branch and Division Chiefs and Regional Directors
FROM: F. J. Hughes, Chief, Administrative Services Division
SUBJECT: Property

SECTION I - TRANSFERS BETWEEN REGIONS AND TO OR FROM WASHINGTON OFFICE

- A. On transfer of nonexpendable property from one region to another or from or to the Washington office, the Central Office making the transfer will remove from its files and attach to the invoice (Form AD-107) the yellow property cards covering the articles listed thereon. The invoice and cards will be forwarded to the Central Office requesting the transfer.
- B. The Central Office receiving the nonexpendable property will prepare new property cards on the basis of the information contained on the yellow cards. The yellow cards may then be destroyed.
- C. The procedure outlined in Paragraph C of SECTION V, Administrative Services Division Memorandum No. 25, shall apply only in connection with transfers of nonexpendable property from one field office to another within the same region and between branches and/or divisions in Washington. When the transfer is to an office outside of the jurisdiction of the Central Office, the transferring office will remove the appropriate salmon property card(s) from its active files, make proper notation thereon as to disposition of the property, and place in its inactive (or dead) files.
- D. A Central Office receiving nonexpendable property from another Central Office will assign the same property number as appears on the transfer invoice and the yellow property card for each article.

SECTION II - TRANSFERS BETWEEN APPROPRIATIONS AND/OR ALLOCATIONS

- A. Regulation No. 1, dated November 16, 1942, issued by the Bureau of the Budget pursuant to Executive Order No. 9235 provides that,

"Where a bureau, office, or similar administrative unit of an executive department or independent establishment is responsible for the use and expenditure of more than one appropriation or allocation, the head of such unit may effect a transfer of any usable article of equipment or supplies from the use of one such

appropriation or allocation to the use of another such appropriation or allocation upon (1) his declaration in writing that said article is usable and surplus to the needs of the appropriation or allocation for the purposes for which it was acquired and (2) his appraisal of the value of such article. Such appraisal shall be recorded upon the appropriation or allocation accounts of the unit as a charge against the appropriation or allocation available to the transferee activity for the procurement of like equipment or supplies and the amount of the charge covered into the Treasury as Miscellaneous Receipts."

B. The following definitions of an "appropriation" and an "allocation" are given in Budget and Finance Circular No. 685 dated Mar 21, 1943:

1. Appropriation. The term "appropriation" means an authorization by an act of Congress to make payments out of the Treasury for specified purposes within a prescribed amount. Where a "main head" appropriation is broken down into specific "subappropriation" items, each such subappropriation item shall be construed as an "appropriation". Equipment and supplies purchased out of successive appropriations made for the same purpose are to be considered as purchased from a single appropriation.
 - a. The subappropriation to the Bureau of Plant Industry, Soils and Agricultural Engineering for "Cereal Crops and Diseases" is an "appropriation". Equipment or supplies purchased therefrom cannot be transferred as surplus for use on work performed under any other subappropriation, or appropriation, without compliance to the regulation.
 - b. Funds appropriated for "White Pine Blister Rust Control" constitute an "appropriation". Equipment and supplies purchased therefrom may be transferred, without a declaration of surplus, from the Bureau of Entomology and Plant Quarantine to Blister Rust projects or functions of the Forest Service, or vice versa. However, such equipment or supplies may not be transferred as surplus for use on any other project or function without compliance with the regulation.
 - c. The appropriation for 1943 for "Salaries and Expenses", in Rural Electrification Administration and successive appropriations that may be made for the same purpose in 1944 and following years are to be considered as a single appropriation. Equipment and supplies purchased from such appropriation in any given year may be used on the work authorized under the "Salaries and Expenses" appropriation in succeeding years without compliance with the regulation.
2. Allocation. The term "allocation", except as hereinafter provided, shall be construed to include any advance, transfer, or allotment of funds from within the Department or from a source outside the Department. Equipment and supplies purchased out of successive allocations made for the same purpose are to be considered as purchased from a single allocation.

- a. An allotment of lend-lease funds to the Office of Foreign Agricultural Relations is an "allocation". Any property purchased therefrom and surplus to the needs of OFAR's lend-lease function may be transferred to the Food Distribution Administration or to some other bureau or agency in the Department, for use in the performance of lend-lease work without compliance with the regulation. However, such property cannot be transferred, as surplus, to a project or function other than lend-lease without compliance thereto.
- b. Funds advanced to the Forest Service by the War Department for expenses in connection with winterizing and operating observation stations for the Aircraft Warning Service constitute an "allocation". Equipment and supplies purchased therefrom cannot be transferred as surplus for use on a regular Forest Service project without compliance with the regulation.
- c. An allotment to the War Food Administration from the appropriation "Conservation and Use of Agricultural Land Resources" for freight rate adjustment work is an "allocation". Equipment and supplies purchased with funds so allotted must be identified with the "Conservation and Use" appropriation, and cannot be transferred, as surplus, to an activity or function outside of the War Food Administration and financed from some other "appropriation" or "allocation" without compliance with the regulation. However, such equipment or supplies surplus to the needs of the War Food Administration on this project may be transferred, as surplus, to the Naval Stores Conservation Program in the Forest Service or to some other project in another bureau or agency which is financed with "Conservation and Use" funds, without compliance thereto.
- d. Successive allocations made for the same purposes are to be considered as a single allocation in the same manner as that described in subparagraph B-1-c.

3. Exceptions to the Above Definitions.

- a. Special Research Fund. Equipment and supplies purchased out of the Special Research Fund may be transferred without compliance with the regulation to any project in the Department to which such funds are allocable.
- b. Trust Funds. Equipment and supplies, upon becoming surplus and belonging to a trust fund, are not subject to Executive Order No. 9235 or the regulations thereunder. Should such surplus articles be transferred to a project financed out of an "appropriation" or "allocation", the value of the articles shall be charged against the funds of the project and credited to the trust.
- c. Appropriations and Allocations to the War Food Administration. Executive Order No. 9334 provides that the personnel and property

established in or transferred to the Department of Agriculture by this order that are concerned primarily with the production and distribution of food are consolidated into an agency to be known as the War Food Administration. Subject to the following qualification, transfers of equipment and supplies within this Administration will not be subject to the requirements of the regulation until July 1, 1944 when new instructions will be issued for this Administration. The regulation will apply, however, to equipment or supplies surplus to the needs of the War Food Administration when transferred to a program of such Administration which program is financed from an appropriation or allocation made after April 24, 1943, except (1) appropriations for the functions and component parts of the War Food Administration appearing in the 1944 Agriculture Appropriation Act, and (2) any supplemental appropriation or allocation made prior thereto.

- d. Transfers Merged with Appropriations. A transfer which is merged and becomes a part of the appropriation to which made, shall not be construed as an "allocation". Equipment and supplies purchased from the "merged" account will be identified with the appropriation to which the transfer was made.
- C. Intra-WFA Transfers of Equipment or Supplies. A charge against the appropriation or allocation available to the transferee activity is not required covering transfers of surplus equipment and supplies within the War Food Administration until July 1, 1944, except for new programs financed from an appropriation or allocation made after April 24, 1943 and which is separate and distinct from (1) appropriations for the functions and component parts of the War Food Administration appearing in the 1944 Agriculture Appropriation Act, and (2) any supplemental appropriation or allocation made after this date when merged with an appropriation or allocation made prior thereto. New instructions will be issued covering intra-transfers of surplus equipment and supplies on and after July 1, 1944.
- D. Inter-bureau Transfers of Equipment or Supplies. Subject to the definitions stated in Paragraph B of this Section, transfers of surplus equipment and supplies from, or to, other bureaus and offices of the Department require the transferee to pay from its proper appropriation or allocation the appraised value of the equipment or supplies with proceeds to be credited to Miscellaneous Receipts.
- E. Inter-departmental Transfers of Equipment and Supplies. The acquisition of surplus equipment or supplies from other departments and independent establishments will be effected by the issuance of a purchase order to the proper Regional Property Office or the Washington office of the Treasury Procurement Division. The Procurement Division of the Treasury Department will charge the receiving agency with the transfer price of the equipment or supplies in conformance with established procedure governing the issuance of Standard Form No. 1080 voucher for adjustments between appropriations and/or funds.

F. Certain Equipment, Supplies, and Commodities Exempted. The following illustrate categories of articles that are exempt from compliance with the regulation.

1. Supplies of food, feed, and fiber, including products processed therefrom, when acquired by the War Food Administration but not for its own consumption.
2. Commodities purchased or acquired under such programs as lend-lease, school lunches, and stock piling in connection with the war.
3. Equipment, supplies, or commodities acquired by the War Food Administration but not for its own use, and repossessed under a loan agreement.
4. Products of industrial, research, agricultural, or livestock operations or of any public works construction or maintenance project carried on by the War Food Administration.
5. The exchange of animals, and the purchase and sale of animals used for experimental purposes, and the disposal of perishable and other agricultural products grown or used incident to an experiment.

G. Equipment Borrowed and Loaned. The regulation does not prohibit or modify existing practices of borrowing and loaning equipment between appropriations or allocations or between administrations, bureaus, and offices, or between departments, provided that such borrowing and loaning shall not be of such duration that it would in effect violate the intent of the regulation.

H. Appraised Value. After determination of the original or first cost, the transferrer shall establish the appraised value of the equipment or supplies in accordance with the following schedule.

Schedule of Valuation

| <u>Condition</u> | <u>Valuation Rate (% of first cost)</u> |
|---|---|
| A - New (unused - not obsolete) | 100% |
| B - Slightly used - Almost like new -
not obsolete | 80% |
| C - Good (Serviceable - Normal condition -
No repair or refinishing necessary) | 60% |
| D - Fair (Serviceable after minor repairs
or refinishing) | 40% |
| E - Poor (Serviceable after major
repairs or refinishing) | Value of salvage parts |
| F - Junk (Obsolete - No further value
for use for original purpose) | Junk Value |

- I. Financial Procedure. When charges to appropriation or allocations covering the appraised value of transferred surplus equipment or supplies are required by the regulation, the following procedure will apply.
1. The charge or transfer of funds will be accomplished by the usual Standard Form No. 1080 procedure. The proceeds, except in the case of transfer of surplus equipment or supplies from trust funds, will be credited to Miscellaneous Receipts Account "125194 - Sale of Government Property, All Other."
 2. Trust Funds. The appraised value of surplus equipment or supplies transferred --
 - a. From a trust fund to a regular appropriation or allocation will be credited to the transferrer and charged to the transferee;
 - b. To a trust fund from a regular appropriation or allocation will be charged to the transferee and the proceeds covered into Miscellaneous Receipts; or
 - c. From a trust fund to another trust fund will be credited to the transferrer and charged to the transferee.
 3. Appropriations or Allocations. The appraised value of surplus equipment or supplies transferred, other than from a trust fund, to an appropriation or allocation will be charged to the transferee and the proceeds covered into Miscellaneous Receipts.
 4. The Central Office involved or acting in the capacity of transferrer shall maintain a complete record of all transfers falling within the requirements of the regulation, and submit to its respective Finance and Accounts Division or Regional Fiscal Division a statement thereof in such form as they may prescribe for preparation of Standard Form No. 1080 voucher.
 5. By August 15 of each year a report showing the amount credited to the Miscellaneous Receipts Account during the prior fiscal year as a result of transferred surplus property (intradepartmental transfers as well as property declared surplus to the needs of the transferring agency to the Procurement Division, Treasury Department) must be submitted to the Office of Budget and Finance of the Department. The term "amount credited to the Miscellaneous Receipts Account during the prior fiscal year" is to be construed to include checks scheduled for deposit (Schedule of Collections - Standard Form No. 1044) and transmitted to the Treasury Disbursing Office.
 - a. Each Regional Central Office (Regional Administrative Services Division) will forward a report to reach the Washington Central Office (Procurement Section, Administrative Services Division) by not later than August 8 of each year for inclusion in a single report for the Food Distribution Administration. The report shall also include the number of cases or transactions involved.

- b. In accordance with the interpretation of "amount credited", it is essential that the Central Office refer its annual report to the respective Regional Fiscal Division or Finance and Accounts Division for checking with the pertinent General Ledger Accounts before submission. This will insure the exclusion of unbilled vouchers and/or uncollected billings from the report, which will be included in the report for the subsequent fiscal year.
- J. Identification of Trust Fund Equipment. To permit ready identification of nonexpendable property purchased, or secured by transfer, for use of programs financed from trust funds, the property cards covering such equipment shall reflect the trust fund account number. This account number will be shown by the Central Office on the line headed "Class" or immediately under the property number. When such an article is transferred to an appropriation or allocation, the account number will be deleted, or if to another trust fund, the new account number will be substituted, therefor.

SECTION III - MEAT INSPECTION BRANDS

- A. The meat brands used by the Meat Inspection Division, Livestock and Meats Branch, are classified as nonexpendable property. However, due to the necessity of maintaining strict accountability of the meat brands by establishments, it is not feasible to keep a record of, and to assign a property number to, each meat brand. The loss of, or damage to, individual brands and the acquisition of additional brands for an establishment would result in serious complications if the meat brands were carried on the property records of the Washington and Regional Central Offices. The record of meat brands will therefore be maintained by the Washington office of the Meat Inspection Division.
- B. All matters relating to meat brands will be handled directly between the Meat Inspection Division in Washington and its field offices. Requisitions for additional meat brands and all worn out or damaged meat brands will be forwarded by the field office to the Meat Inspection Division in Washington.
- C. The Washington office of the Meat Inspection Division shall maintain a record of meat brands by establishments. The record for each establishment shall show the number of meat brands of each size and the serial numbers, if any, and also those acquired, lost, or otherwise disposed of.
- D. Reports covering the loss of meat brands will be forwarded by the field offices to the Meat Inspection Division for referral to the Procurement Section, Administrative Services Division, for consideration and recommendation of the Washington Board of Survey and for approval of the Chief, Administrative Services Division. If the accountable officer or the establishment is held financially responsible for the loss, the Procurement Section will refer the report to the Finance and Accounts Division for collection of the amount determined to be due. (Until further notice, this amount will be \$1.75 for a 3/4" brand, \$2.00 for a 1-1/4" brand, and \$2.25 for a 1-3/4" brand.) The approved report showing

receipt of the money by the Finance and Accounts Division will then be returned to the Procurement Section for forwarding to the Meat Inspection Division, which will furnish a copy of the report to the appropriate field office.

SECTION IV - SURPLUS COTTON

- A. In the past, a blanket clearance has been given yearly by the Treasury Procurement Division, authorizing the transfer, without exchange of funds, of all cotton becoming surplus to the Washington and field offices of the Cotton and Fiber Branch to the Federal Prison Industries, Inc. The issuance of such a blanket clearance has been discontinued effective with the present fiscal year.
- B. The following procedure will apply with respect to cotton becoming surplus to the needs of field offices:
 - 1. The field offices will continue to have the cotton baled and stored and, if the cotton is claimed by the Federal Prison Industries, Inc., send the invoices for these services to it in care of the Federal Penitentiary, Atlanta, Georgia, for settlement.
 - 2. The field office will advise its Regional Administrative Services Division of the number of bales on hand, weight, and estimated value based on current sales.
 - 3. The Regional Administrative Services Division will prepare Form 812, Declaration of Property, and submit it to the Regional Procurement Officer, U. S. Treasury Department, 10 Forsyth Street Building, Atlanta, Georgia.
 - 4. The Regional Procurement Officer of the Treasury Department will contact the Federal Prison Industries, Inc., at the Federal Penitentiary, Atlanta, Georgia, for the purpose of having the Federal Prison Industries, Inc., furnish necessary instruction and bill of lading to the field office concerned to cover shipment of the cotton to the Atlanta, Penitentiary.
 - 5. If the Federal Prison Industries, Inc., does not desire the cotton, the Regional Property Officer of the Treasury Procurement Division will take appropriate steps to sell the cotton.
- C. Cotton becoming surplus to the Washington office of the Cotton and Fiber Branch will be reported to the Procurement Section, Administrative Services Division, which will prepare Form 812 and submit it to the Regional Procurement Officer at Atlanta, Georgia.